



3015 (02-02-05)

ANNUAL REPORT

OF

Name: PARDEEVILLE WATER UTILITY

Principal Office: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SALLY BECKER of _____
(Person responsible for accounts)

_____, Pardeeville Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/12/2006
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARDEEVILLE WATER UTILITY**Utility Address:** 114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

When was utility organized? 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SALLY M. BECKER**Title:** OFFICE MANAGER**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@verizon.net

Individual or firm, if other than utility employee, preparing this report:

Name: PATRICK FITZSIMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** pfitzsimons@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: BRADLEY ZIMMERMAN**Title:** VILLAGE PRESIDENT**Office Address:**

114 LAKE STREET

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@verizon.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TERRY DRONE**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 2/15/2005**Period covered by most recent audit:** 1/1/04 TO 12/31/04

Names and titles of utility management including manager or superintendent:

Name: MRS KATHLEEN FREDERICKSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954**Telephone:** (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@verizon.net

Name of utility commission/committee: Pardeeville Water Commission

Names of members of utility commission/committee:BILL BAKER, SR.
GENE BUZZELL, CHAIRMAN
GREG FREIBERG
VICKI GRIEPENTROG
BARRY PUFAHL
DON SILVER
HEATHER ZIMMERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	306,422	283,330	1
Operating Expenses:			
Operation and Maintenance Expense (401)	125,480	137,024	2
Depreciation Expense (403)	38,362	36,565	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,325	37,268	5
Total Operating Expenses	200,167	210,857	
Net Operating Income	106,255	72,473	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	106,255	72,473	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	25,398	8,729	9
Miscellaneous Nonoperating Income (421)	0	115,120	10
Total Other Income	25,398	123,849	
Total Income	131,653	196,322	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,688)	(7,688)	11
Other Income Deductions (426)	7,812	7,326	12
Total Miscellaneous Income Deductions	124	(362)	
Income Before Interest Charges	131,529	196,684	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,151	30,505	13
Amortization of Debt Discount and Expense (428)	7,749	8,228	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	35,900	38,733	
Net Income	95,629	157,951	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,385,345	1,227,394	19
Balance Transferred from Income (433)	95,629	157,951	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,480,974	1,385,345	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	306,422		306,422	1
Total (Acct. 400):	306,422	0	306,422	
Operation and Maintenance Expense (401):				
Derived	125,480		125,480	2
Total (Acct. 401):	125,480	0	125,480	
Depreciation Expense (403):				
Derived	38,362		38,362	3
Total (Acct. 403):	38,362	0	38,362	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	36,325		36,325	5
Total (Acct. 408):	36,325	0	36,325	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	106,255	0	106,255	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	25,398	0	25,398	10
Total (Acct. 419):	25,398	0	25,398	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	25,398	0	25,398

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,688)		(7,688) 13
NONE	0	0	0 14
Total (Acct. 425):	(7,688)	0	(7,688)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,812	7,812 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,812	7,812
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,688)	7,812	124

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	28,151		28,151 17
Total (Acct. 427):	28,151	0	28,151

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE	7,749		7,749 18
Total (Acct. 428):	7,749	0	7,749

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	35,900	0	35,900
NET INCOME:	103,441	(7,812)	95,629
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	782,389	602,956	1,385,345 23
Total (Acct. 216):	782,389	602,956	1,385,345
Balance Transferred from Income (433):			
Derived	103,441	(7,812)	95,629 24
Total (Acct. 433):	103,441	(7,812)	95,629
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	885,830	595,144	1,480,974

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	306,422	0	0	0	306,422	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	304				304	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	306,118	0	0	0	306,118	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,399,251	2,312,010	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	579,455	543,176	2
Net Utility Plant	1,819,796	1,768,834	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	31,630	30,342	6
Special Funds (125)	561,993	392,663	7
Total Other Property and Investments	593,623	423,005	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50	23,766	8
Temporary Cash Investments (132)	344,449	376,388	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,328	23,192	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	19,099	14
Materials and Supplies (150)	17,798	17,835	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	393,625	460,280	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,866	42,615	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	34,866	42,615	
Total Assets and Other Debits	2,841,910	2,694,734	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	523,632	466,484	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,480,974	1,385,345	23
Total Proprietary Capital	2,004,606	1,851,829	
LONG-TERM DEBT			
Bonds (221)	575,386	628,590	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	575,386	628,590	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	488	5,478	28
Payables to Municipality (233)	76,953	16,560	29
Customer Deposits (235)			30
Taxes Accrued (236)	33,073	32,787	31
Interest Accrued (237)	4,559	4,957	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	115,073	59,782	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	138,396	146,084	36
Total Deferred Credits	138,396	146,084	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	8,449	8,449	37
Total Operating Reserves	8,449	8,449	
Total Liabilities and Other Credits	2,841,910	2,694,734	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,312,010	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,642,994	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	756,257	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,399,251	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	418,342	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	161,113	0	0	0	12
Total Accumulated Provision	579,455	0	0	0	
Net Utility Plant	1,819,796	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	385,280				385,280	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,362				38,362	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	955				955	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	39,317	0	0	0	39,317	16
Debits during year						17
Book cost of plant retired	6,255				6,255	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,255	0	0	0	6,255	25
Balance end of year (110.1)	418,342	0	0	0	418,342	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	157,896				157,896	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,812				7,812	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,812	0	0	0	7,812	16
Debits during year						17
Book cost of plant retired	4,595				4,595	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,595	0	0	0	4,595	25
Balance end of year (110.1)	161,113	0	0	0	161,113	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,798	17,835	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,798	17,835	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 REFUNDING COSTS	6,081	428	27,820	1
1998 REVENUE BONDS	1,668	428	7,046	2
Total			34,866	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	466,484	1
Changes during year (explain):		
TIF CONTRIBUTION	57,148	2
Balance end of year	523,632	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	06/01/1998	05/01/2013	4.65%	575,386	1
Total Bonds (Account 221):				575,386	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,787	1
Accruals:		
Charged water department expense	36,625	2
Charged electric department expense		3
Charged sewer department expense	497	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,122	
Taxes paid during year:		
County, state and local taxes	33,087	6
Social Security taxes	3,503	7
PSC Remainder Assessment	246	8
Other (explain):		
NONE		9
Total payments and other debits	36,836	
Balance end of year	33,073	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 MORTGAGE REVENUE BONDS	4,957	28,151	28,549	4,559	2
Subtotal	4,957	28,151	28,549	4,559	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,957	28,151	28,549	4,559	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
IN LIEU OF TAX FUND	31,630	2
Total (Acct. 124):	31,630	
Special Funds (125):		
SPECIAL FUND BANS	473,992	3
SICK LEAVE FUNDING	24,885	4
MAJOR REPAIR FUNDS	63,116	5
Total (Acct. 125):	561,993	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,328	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	31,328	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL - PAYROLL BENEFITS AND OPERATING EXPENSES	76,953	18
Total (Acct. 233):	76,953	
Other Deferred Credits (253):		
Regulatory Liability	138,396	19
NONE		20
Total (Acct. 253):	138,396	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,595,789	0	0	0	1,595,789	1
Materials and Supplies	17,816	0	0	0	17,816	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	401,811	0	0	0	401,811	4
Customer Advances for Construction					0	5
Regulatory Liability	142,240	0	0	0	142,240	6
NONE					0	7
Average Net Rate Base	1,069,554	0	0	0	1,069,554	
Net Operating Income	106,255	0	0	0	106,255	8
Net Operating Income as a percent of						
Average Net Rate Base	9.93%	N/A	N/A	N/A	9.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	146,084	0	0	0	146,084	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,688	0	0	0	7,688	3
Other (specify):						
NONE					0	4
Balance End of Year	138,396	0	0	0	138,396	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

April 12, 2006

Village Board
Village of Pardeeville
Pardeeville, Wisconsin 53954-0217

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Pardeeville Water Utility as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Pardeeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	302,521	280,634	1
Total Sales of Water	302,521	280,634	
Other Operating Revenues			
Forfeited Discounts (470)	864	1,205	2
Other Water Revenues (474)	3,037	1,491	3
Total Other Operating Revenues	3,901	2,696	
Total Operating Revenues	306,422	283,330	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	65,031	65,857	4
General Operating Expenses (680-690)	60,449	71,167	5
Total Operation and Maintenance Expenses	125,480	137,024	
Other Operating Expenses			
Depreciation Expense (403)	38,362	36,565	6
Amortization Expense (404)		0	7
Taxes (408)	36,325	37,268	8
Total Other Operating Expenses	74,687	73,833	
Total Operating Expenses	200,167	210,857	
NET OPERATING INCOME	106,255	72,473	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	267	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	267	
Metered Sales to General Customers (461)				
Residential	854	44,646	162,057	4
Commercial	93	8,208	27,704	5
Industrial	5	2,567	5,652	6
Total Metered Sales to General Customers (461)	952	55,421	195,413	
Private Fire Protection Service (462)	3		1,662	7
Public Fire Protection Service (463)	1		95,636	8
Other Sales to Public Authorities (464)	12	2,632	9,543	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	969	58,054	302,521	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	95,636	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	95,636	
Forfeited Discounts (470):		
Customer late payment charges	864	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	864	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,337	7
Other (specify):		
MISCELLANEOUS	1,700	8
Total Other Water Revenues (474)	3,037	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	30,977	34,710	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,809	6,122	3
Chemicals (630)	4,579	4,009	4
Supplies and Expenses (640)	10,139	8,488	5
Repairs of Water Plant (650)	8,232	8,903	6
Transportation Expenses (660)	4,295	3,625	7
Total Plant Operation and Maintenance Expenses	65,031	65,857	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	20,828	27,031	8
Office Supplies and Expenses (681)	5,221	5,325	9
Outside Services Employed (682)	8,517	8,464	10
Insurance Expense (684)	9,413	7,946	11
Employees Pensions and Benefits (686)	15,866	21,313	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	300	1,088	14
Uncollectible Accounts (690)	304	0	15
Total General Operating Expenses	60,449	71,167	
Total Operation and Maintenance Expenses	125,480	137,024	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		33,073	32,787	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	492	2
Net property tax equivalent		32,576	32,295	
Social Security		3,503	4,678	3
PSC Remainder Assessment		246	295	4
Other (specify): NONE			0	5
Total tax expense		36,325	37,268	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219930				3
County tax rate	mills		5.263870				4
Local tax rate	mills		6.905700				5
School tax rate	mills		8.964710				6
Voc. school tax rate	mills		1.485110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.839320				10
Less: state credit	mills		0.936620				11
Net tax rate	mills		21.902700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.905700				14
Combined School Tax Rate	mills		10.449820				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.355520				17
Total Tax Rate	mills		22.839320				18
Ratio of Local and School Tax to Total	dec.		0.759897				19
Total tax net of state credit	mills		21.902700				20
Net Local and School Tax Rate	mills		16.643786				21
Utility Plant, Jan. 1	\$	2,312,010	2,312,010				22
Materials & Supplies	\$	17,835	17,835				23
Subtotal	\$	2,329,845	2,329,845				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,329,845	2,329,845				26
Assessment Ratio	dec.		0.852898				27
Assessed Value	\$	1,987,120	1,987,120				28
Net Local & School Rate	mills		16.643786				29
Tax Equiv. Computed for Current Year	\$	33,073	33,073				30
Tax Equivalent per 1994 PSC Report	\$	31,200					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	33,073					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	484		4
Structures and Improvements (311)	130		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	136,481		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	137,095	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,722		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	111,191		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,324		20
Total Pumping Plant	285,237	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,402		22
Water Treatment Equipment (332)	6,177		23
Total Water Treatment Plant	12,579	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			484	4
Structures and Improvements (311)			130	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			136,481	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>137,095</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,722	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			111,191	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,324	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>285,237</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,402	22
Water Treatment Equipment (332)			6,177	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>12,579</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	424		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	547,059		26
Transmission and Distribution Mains (343)	318,346	61,717	27
Fire Mains (344)	0		28
Services (345)	86,958	16,310	29
Meters (346)	47,372	2,352	30
Hydrants (348)	40,562	4,860	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,040,721	85,239	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,629		34
Office Furniture and Equipment (372)	8,154		35
Computer Equipment (372.1)	17,169	4,374	36
Transportation Equipment (373)	29,548		37
Other General Equipment (379)	16,453	11,051	38
Other Tangible Property (390)	0		39
Total General Plant	72,953	15,425	
Total utility plant in service directly assignable	1,548,585	100,664	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,548,585	100,664	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			424	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			547,059	26
Transmission and Distribution Mains (343)	2,317		377,746	27
Fire Mains (344)			0	28
Services (345)	253		103,015	29
Meters (346)	1,610		48,114	30
Hydrants (348)	75		45,347	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,255	0	1,121,705	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,629	34
Office Furniture and Equipment (372)			8,154	35
Computer Equipment (372.1)	2,000		19,543	36
Transportation Equipment (373)			29,548	37
Other General Equipment (379)			27,504	38
Other Tangible Property (390)			0	39
Total General Plant	2,000	0	86,378	
Total utility plant in service directly assignable	6,255	0	1,642,994	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	6,255	0	1,642,994	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	560,986		27
Fire Mains (344)	0		28
Services (345)	132,881		29
Meters (346)	66,985		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	760,852	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	760,852	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	760,852	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,083		556,903 27
Fire Mains (344)			0 28
Services (345)	387		132,494 29
Meters (346)	125		66,860 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,595	0	756,257
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	4,595	0	756,257
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,595	0	756,257

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,647	6,647	1
February			5,822	5,822	2
March			6,686	6,686	3
April			6,404	6,404	4
May			7,571	7,571	5
June			7,168	7,168	6
July			7,452	7,452	7
August			6,199	6,199	8
September			6,770	6,770	9
October			5,124	5,124	10
November			4,879	4,879	11
December			5,176	5,176	12
Total annual pumpage	0	0	75,898	75,898	
Less: Water sold				58,054	13
Volume pumped but not sold				17,844	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				9,843	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,843	19
Volume pumped but unaccounted for				8,001	20
Percent of water lost				11%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				542	24
Date of maximum: 9/26/2005					25
Cause of maximum:					26
Flushing hydrants, cleaning water tower and water main breaks.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				54	27
Date of minimum: 1/19/2005					28
Total KWH used for pumping for the year				75,173	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST CHESTNUT	WELL #1	370	10	648,000	Yes	1
ROOSEVELT STREET	WELL #2	382	12	490,000	Yes	2
GREEN STREET	WELL #3	420	15	509,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	W. CHESTNUT ST.	ROOSEVELT STREET	GREEN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	AMERICAN	5
Year Installed	1996	1963	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	320	360	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1994	1963	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1939	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	149	131	6
Total capacity in gallons (actual)	60,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	165	0	0	0	165	1
M	D	6.000	41,219	29	800	0	40,448	2
M	D	8.000	14,338	800	0	0	15,138	3
M	D	10.000	4,096	0	0	0	4,096	4
M	D	12.000	3,977	0	0	0	3,977	5
Total Within Municipality			63,795	829	800	0	63,824	
Total Utility			63,795	829	800	0	63,824	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	700	0	16	0	684	38	1
M	1.000	224	16	0	0	240	28	2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	6.000	4	0	0	0	4	1	5
M	12.000	1	0	0	0	1	1	6
Total Utility		936	16	16	0	936	68	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	964	24	46	0	942	127	1
1.000	26	0	0	0	26	0	2
1.250	0	0	0	0	0	0	3
1.500	10	0	0	0	10	0	4
2.000	11	0	0	0	11	0	5
3.000	1	0	0	0	1	0	6
Total:	1,012	24	46	0	990	127	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	817	71	3	2	0	49	942	1
1.000	3	13	1	2	0	7	26	2
1.250	0	0	0	0	0	0	0	3
1.500	0	7	0	2	0	1	10	4
2.000	0	2	1	5	0	3	11	5
3.000	0	0	0	0	0	1	1	6
Total:	820	93	5	11	0	61	990	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	123	7	2		128	2
Total Fire Hydrants	123	7	2	0	128	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	128
Number of distribution system valves end of year:	279
Number of distribution valves operated during year:	139

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

A/C 379 - Additions of \$11,051 due to purchases of remote meter reading equipment in 2005.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed through operating revenues of the Utility.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.
